IN THE HIGH COURT OF PUNJAB AND HARYANA AT

CHANDIGARH

C.E.A No. 105 of 2007 (O&M)

Date of Decision: 20.11.2007

M/s Riba Textiles and another

…Appellants

Versus

Commissioner of Central Excise and others

…Respondents

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Mr. Ashwani Talwar, Advocate,

for the appellants.

M.M. KUMAR JUDGE, J.

Learned counsel for the appellants states that he may be permitted to withdraw the appeal with liberty to deposit the amount as per the directions issued by the Customs, Excise and Service Tax Appellate Tribunal, Principal Bench, New Delhi (for brevity, 'CESTAT'), in its order dated 9.4.2007 (A-1). According to the order passed by the CESTAT, the appellants were required to deposit a sum of Rs. 50 lacs in addition to Rs. 4 lacs already deposited and the appeal of the appellants was to be heard on merit after the deposit of the aforementioned amount, which was to be deposited within two months. The period of two months expired on 9.6.2007 resulting in dismissal of the appeal. The order dated 15.6.2007 passed by the

CESTAT has been challenged in C.E.A. No. 104 of 2007, which is also being disposed of with the instant appeal.

Having heard learned counsel for the appellants and after perusing the orders dated 9.4.2007 [impugned in C.E.A. No. 105 of 2007 (A-1)] and 15.6.2007 [impugned in C.E.A. No. 104 of 2007 (A-1)], we accept the prayer made by the learned counsel that the appellants would deposit the amount in accordance with the order dated 9.4.2007 within a period of six weeks. If the amount is deposited within a period of six weeks then the CESTAT shall consider the appeals on merit. Accordingly, the order dated 15.6.2007 shall be kept in abeyance and would come to an end on the deposit of Rs. 50 lacs within a period of six weeks. If the amount is not deposited within a period of six weeks from today as per the undertaking then these appeals shall be deemed to be dismissed.

Disposed of accordingly.

(M.M. KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

November 20, 2007
Pkapoor